IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.30 OF 2002

The Commissioner of Income Tax
Bombay City I, Bombay .. Petitioner
V/s
Laxmi Ratan Engg.Works Pvt.Ltd. .. Respondents

Mr.A.S.Rao for the Petitioner.
Mr.Arun Sathe with Mr.Milind Vaidya for the Respondent.

CORAM : DR.S.RADHAKRISHNAN & V.C.DAGA, JJ.

DATE : 20th March, 2007.

P.C.:

1. Heard the learned Counsel for the parties. Admittedly, in this matter the tax liability is less than Rs.2 lakhs. In view of the Revenue's Circular dated 27th March, 2000 as the tax liability is less than Rs.2 lakhs, we are not inclined to entertain this application. Hence, the Application stands dismissed.

(V.C.DAGA, J.) **(DR.S.RADHAKRISHNAN,J.)**